



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BANGOR MUNICIPAL UTILITY

Principal Office: 106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CECIL R. ROLFE of _____
(Person responsible for accounts)

_____, BANGOR MUNICIPAL UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/01/2000
(Signature of person responsible for accounts)	(Date)

DIRECTOR OF PUBLIC WORKS

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BANGOR MUNICIPAL UTILITY**Utility Address:** 106 15TH AVENUE, NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

When was utility organized? 6/1/1933**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR CECIL R ROLFE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

106 15TH AVENUE. NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151**Fax Number:** (608) 486 - 2800**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/19/1999**Period covered by most recent audit:** 12/31/98

Names and titles of utility management including manager or superintendent:

Name: MR CECIL R ROLFE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

106 15TH AVENUE, NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151**Fax Number:** (608) 486 - 2800**E-mail Address:**

Name of utility commission/committee: BANGOR VILLAGE BOARD

Names of members of utility commission/committee:

GARY ALTHOFF, VILLAGE PRESIDENT

MICK CULLEN

ROBIN GJERTSEN

BRIAN KAPANKE

MARY SCHMIDT

MAURICE SPREHN

JACK TORGERUD

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,117,664	2,011,383	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,763,082	1,725,396	2
Depreciation Expense (403)	163,671	159,410	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	107,008	96,530	5
Total Operating Expenses	2,033,761	1,981,336	
Net Operating Income	83,903	30,047	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	83,903	30,047	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	34,238	17,098	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	34,238	17,098	
Total Income	118,141	47,145	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	118,141	47,145	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	81,888	54,423	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	81,888	54,423	
Net Income	36,253	(7,278)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,614,831	1,622,109	20
Balance Transferred from Income (433)	36,253	(7,278)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,651,084	1,614,831	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	34,238	5
Total (Acct. 419):	34,238	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	100,284	2,017,380	0	0	2,117,664	1
Less: interdepartmental sales	0	10,906	0	0	10,906	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	588				588	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	99,696	2,006,474	0	0	2,106,170	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	18,425		18,425	1
Electric operating expenses	209,885		209,885	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	13,564		13,564	7
Water utility plant accounts	503		503	8
Electric utility plant accounts	20,161		20,161	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	556		556	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	3,235		3,235	19
Total Payroll	266,329	0	266,329	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,252,827	5,064,665	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,603,455	2,425,974	2
Net Utility Plant	2,649,372	2,638,691	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	27,937	26,478	7
Total Other Property and Investments	27,937	26,478	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	665,119	334,601	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	224,255	198,390	11
Other Accounts Receivable (143)	9,545	7,698	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	8,266	7,678	13
Receivables from Municipality (145)	58,996	30,498	14
Materials and Supplies (150)	78,633	69,150	15
Prepayments (165)	38,899	36,200	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,067,181	668,859	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,744,490	3,334,028	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	40,346	40,346	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,651,084	1,614,831	23
Total Proprietary Capital	1,691,430	1,655,177	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,273,033	983,433	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,273,033	983,433	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	188,972	147,450	28
Payables to Municipality (233)	257	0	29
Customer Deposits (235)	452	534	30
Taxes Accrued (236)	34,171	35,377	31
Interest Accrued (237)	2,988	3,172	32
Other Current and Accrued Liabilities (238)	13,675	10,134	33
Total Current and Accrued Liabilities	240,515	196,667	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	539,512	498,751	41
Total Liabilities and Other Credits	3,744,490	3,334,028	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	563,508	0	0	4,689,319	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)				0	9
Total Utility Plant	563,508	0	0	4,689,319	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	285,774	0	0	2,317,681	10
Total Accumulated Provision	285,774	0	0	2,317,681	
Net Utility Plant	277,734	0	0	2,371,638	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	273,839	2,152,135			2,425,974	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,001	152,670			163,671	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,157				1,157	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Proceeds of Sale and clearing		65,359			65,359	12
Total credits	12,158	218,029	0	0	230,187	13
Debits during year						14
Book cost of plant retired	223	42,569			42,792	15
Cost of removal		9,914			9,914	16
Other debits (specify):						17
					0	18
Total debits	223	52,483	0	0	52,706	19
Balance End of Year	285,774	2,317,681	0	0	2,603,455	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	7,678	1
Additions:		
Provision for uncollectibles during year	588	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	588	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	8,266	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			70,700		70,700	66,092	2
Total Electric Utility					70,700	66,092	

Account	Total End of Year	Amount Prior Year	
Electric utility total	70,700	66,092	1
Water utility	7,933	3,058	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	78,633	69,150	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	40,346	1
Changes during year (explain):		2
Balance end of year	40,346	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Promissory note	04/26/1997	04/26/2016	6.00%	744,477	1
1997 Revenue note	03/01/1997	04/26/2016	6.00%	528,556	2
Total for Account 223				<u>1,273,033</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	35,377	1
Accruals:		
Charged water department expense	9,953	2
Charged electric department expense	28,855	3
Charged sewer department expense	376	4
Other (explain):		
NONE		5
Total Accruals and other credits	39,184	
Taxes paid during year:		
County, state and local taxes	20,615	6
Social Security taxes	15,726	7
PSC Remainder Assessment	4,049	8
Other (explain):		
NONE		9
Total payments and other debits	40,390	
Balance end of year	34,171	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1995 Construction Advance	0			0	2
1996 Promissory Note	1,780	33,613	34,151	1,242	3
1997 Revenue Note	1,392	48,275	47,921	1,746	4
Subtotal	3,172	81,888	82,072	2,988	
Other Long-Term Debt (224)					
-	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,172	81,888	82,072	2,988	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	215,047	283,704	0	0	0	498,751	1
Add credits during year:							
For Services		40,761				40,761	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	215,047	324,465	0	0	0	539,512	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL ACCOUNT	27,937	3
Total (Acct. 125):	27,937	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,141	5
Electric	217,114	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	224,255	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	2,439	9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	7,106	11
Total (Acct. 143):	9,545	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPAL	30,718	12
RECEIVABLE FROM SEWER	28,278	13
Total (Acct. 145):	58,996	
Prepayments (165):		
PREPAID TAXES	38,899	14
Total (Acct. 165):	38,899	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER	257	17
Total (Acct. 233):	257	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	562,285	4,596,461	0	0	5,158,746	1
Materials and Supplies	5,495	68,396	0	0	73,891	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	279,806	2,234,908	0	0	2,514,714	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	215,047	304,084	0	0	519,131	6
Other (specify):					0	7
Average Net Rate Base	72,927	2,125,865	0	0	2,198,792	
Net Operating Income	4,299	79,604	0	0	83,903	8
Net Operating Income as a percent of						
Average Net Rate Base	5.89%	3.74%	N/A	N/A	3.82%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	40,346	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,632,957	3
Other (Specify):		4
Total Average Proprietary Capital	1,673,303	
Net Income		
Net Income	36,253	5
Percent Return on Proprietary Capital	2.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 9, 2000

Mr. Cecil R. Rolfe, Director of Public Works
Bangor Municipal Utility
106 15th Avenue North
P.O. Box 130
Bangor, WI 54614-0130

1999 Analytical Review DWCCA-350-ELE

Dear Mr. Rolfe:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$7,106 reported in Account 143, Other Accounts Receivable, Balance Sheet End of Year Account Balances schedule, described as "miscellaneous." Please provide a brief description of the breakdown of this amount.
2. During our review, we noted \$30,718 reported in Account 145, Receivables from Municipality, Balance Sheet End of Year Account Balances schedule, described as "Receivable from Municipal." Please provide a brief description of the breakdown of this amount.
3. During our review, we noted that meters were not tested in 1999 or 1998. We also noted that replacements appear less than 10% of meters. Please make every effort to test or replace meters in compliance with Wisconsin Administrative Code.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please

do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\350.doc

cc: Mr. Gary Althoff, Village President

Response received from VK on 8/10/00:

1. a/c 143 includes pole contract charges and misc receivables for repairs to laterals, etc.
 2. a/c 145 includes public fire protection, billed work done by utility for village.
 3. noted
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	99,176	1
Total Sales of Water	99,176	
Other Operating Revenues		
Forfeited Discounts (470)	202	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	906	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,108	
Total Operating Revenues	100,284	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	19,192	9
Water Treatment Expenses (630-635)	6,763	10
Transmission and Distribution Expenses (640-655)	12,903	11
Customer Accounts Expenses (901-904)	2,858	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	30,201	14
Total Operation and Maintenance Expenses	71,917	
Other Operating Expenses		
Depreciation Expense (403)	11,001	15
Amortization Expense (404-407)		16
Taxes (408)	13,067	17
Total Other Operating Expenses	24,068	
Total Operating Expenses	95,985	
NET OPERATING INCOME	4,299	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	424	24,008	49,081	4
Commercial	73	9,720	15,915	5
Industrial				6
Total Metered Sales to General Customers (461)	497	33,728	64,996	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		27,966	8
Other Sales to Public Authorities (464)	12	5,661	6,214	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	510	39,389	99,176	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	27,966	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	27,966	
Forfeited Discounts (470):		
Customer late payment charges	202	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	202	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	906	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	906	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	9,910	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,193	7
Operation Supplies and Expenses (623)	89	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	19,192	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	6,763	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	6,763	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,479	14
Operation Supplies and Expenses (641)	38	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,925	16
Maintenance of Mains (651)	1,429	17
Maintenance of Services (652)	519	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)	2,513	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	12,903	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	260	22
Accounting and Collecting Labor (902)	2,598	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	2,858	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,402	27
Office Supplies and Expenses (921)	2,287	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	10,354	30
Property Insurance (924)	1,942	31
Injuries and Damages (925)	2,129	32
Employee Pensions and Benefits (926)	9,792	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,295	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	30,201	
Total Operation and Maintenance Expenses	71,917	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		9,953	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		376	2
Net property tax equivalent		9,577	
Social Security		1,183	3
PSC Remainder Assessment		2,307	4
Other (specify): NONE			5
Total tax expense		13,067	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243925				3
County tax rate	mills		4.807225				4
Local tax rate	mills		5.013561				5
School tax rate	mills		14.671273				6
Voc. school tax rate	mills		2.633302				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.369286				10
Less: state credit	mills		2.288711				11
Net tax rate	mills		25.080575				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.013561				14
Combined School Tax Rate	mills		17.304575				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.318136				17
Total Tax Rate	mills		27.369286				18
Ratio of Local and School Tax to Total	dec.		0.815445				19
Total tax net of state credit	mills		25.080575				20
Net Local and School Tax Rate	mills		20.451819				21
Utility Plant, Jan. 1	\$	561,062	561,062				22
Materials & Supplies	\$	3,057	3,057				23
Subtotal	\$	564,119	564,119				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	564,119	564,119				26
Assessment Ratio	dec.		0.819900				27
Assessed Value	\$	462,521	462,521				28
Net Local & School Rate	mills		20.451819				29
Tax Equiv. Computed for Current Year	\$	9,459	9,459				30
Tax Equivalent per 1994 PSC Report	\$	9,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	9,953					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
SOURCE OF SUPPLY PLANT		
Land and Land Rights (310)	185	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	10,011	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
Total Source of Supply Plant	10,196	0
PUMPING PLANT		
Land and Land Rights (320)	0	12
Structures and Improvements (321)	10,529	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	39,366	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	535	20
Total Pumping Plant	50,430	0
WATER TREATMENT PLANT		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	44,639	23
Total Water Treatment Plant	44,639	0
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)	0	24
Structures and Improvements (341)	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			185	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			10,011	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	10,196	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			10,529	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			39,366	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			535	20
Total Pumping Plant	0	0	50,430	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			44,639	23
Total Water Treatment Plant	0	0	44,639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	22,335		26
Transmission and Distribution Mains (343)	282,027		27
Fire Mains (344)	1,590		28
Services (345)	67,040		29
Meters (346)	44,793	2,669	30
Hydrants (348)	33,559		31
Other Transmission and Distribution Plant (349)	549		32
Total Transmission and Distribution Plant	451,893	2,669	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,346		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,558		44
Other Tangible Property (399)	0		45
Total General Plant	3,904	0	
Total utility plant in service directly assignable	561,062	2,669	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	561,062	2,669	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			22,335 26
Transmission and Distribution Mains (343)			282,027 27
Fire Mains (344)			1,590 28
Services (345)			67,040 29
Meters (346)	223		47,239 30
Hydrants (348)			33,559 31
Other Transmission and Distribution Plant (349)			549 32
Total Transmission and Distribution Plant	223	0	454,339
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,346 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,558 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	3,904
Total utility plant in service directly assignable	223	0	563,508
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	223	0	563,508

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,869	3,869	1
February			3,386	3,386	2
March			3,854	3,854	3
April			3,810	3,810	4
May			4,159	4,159	5
June			4,835	4,835	6
July			3,906	3,906	7
August			3,910	3,910	8
September			3,902	3,902	9
October			3,782	3,782	10
November			3,927	3,927	11
December			3,675	3,675	12
Total for year	0	0	47,015	47,015	
Less: Measured or estimated water used in main flushing and water treatment during year				231	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				46,784	16
Less: Water sold				39,389	17
Losses and unaccounted for				7,395	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				271	21
Date of maximum: 6/4/1999					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				85	24
Date of minimum: 10/24/1999					25
Total KWH used for pumping for the year				125,449	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
17TH AVENUE NORTH	#1	143	14	432,000	Yes	1
PARK DRIVE	#2	172	16	389,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	17TH AVENUE NORTH	PARK DRIVE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1950	1950		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	380	350		8
Pump Motor or Standby Engine Mfr	AC FAIRBANKS MORSE	AC FAIRBANKS MORSE		9
Year Installed	1950	1950		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	S		5
Year constructed	1968		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	175		10
Total capacity in gallons	18,400		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	30.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	680	0	0	0	680
M	D	4.000	5,182	0	0	0	5,182
M	D	6.000	17,436	0	0	0	17,436
P	D	6.000	6,375	0	0	0	6,375
M	D	8.000	7,061	0	0	0	7,061
Total Within Municipality			36,734	0	0	0	36,734
Total Utility			36,734	0	0	0	36,734

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	37	0	0	0	37		1
M	0.750	378	0	0	0	378		2
P	1.000	1	0	0	0	1		3
M	1.000	14	0	0	0	14		4
M	1.500	4	0	0	0	4		5
M	2.000	1	0	0	0	1		6
P	2.000	1	0	0	0	1		7
M	3.000	2	0	0	0	2		8
M	4.000	1	0	0	0	1		9
Total Utility		439	0	0	0	439	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	529	26	4	0	551	0	1
1.000	15	0	0	0	15	0	2
1.500	5	0	0	0	5	0	3
2.000	4	0	0	0	4	0	4
2.500	1	0	0	0	1	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
Total:	559	26	4	0	581	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	438	56	0	3	0	54	551	1
1.000	0	13	0	1	0	1	15	2
1.500	0	3	0	1	0	1	5	3
2.000	0	0	0	3	0	1	4	4
2.500	0	0	0	0	0	1	1	5
3.000	0	1	0	1	0	2	4	6
4.000	0	0	0	1	0	0	1	7
Total:	438	73	0	10	0	60	581	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	58				58	2
Total Fire Hydrants	58	0	0	0	58	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	138
Number of distribution valves operated during year:	138

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

There were no meters tested in 1999.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,994,954	1
Total Sales of Electricity	1,994,954	
Other Operating Revenues		
Forfeited Discounts (450)	5,351	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	17,075	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	22,426	
Total Operating Revenues	2,017,380	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,310,214	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	160,320	11
Customer Accounts Expenses (901-904)	33,443	12
Sales Expenses (910)	9,022	13
Administrative and General Expenses (920-935)	178,166	14
Total Operation and Maintenance Expenses	1,691,165	
Other Expenses		
Depreciation Expense (403)	152,670	15
Amortization Expense (404-407)		16
Taxes (408)	93,941	17
Total Other Expenses	246,611	
Total Operating Expenses	1,937,776	
NET OPERATING INCOME	79,604	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,351	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,351	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TO WATER FOR PUMPING AND MISCELLANEOUS	17,075	7
Total Other Electric Revenues (456)	17,075	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,310,214	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,310,214	
Total Power Production Expenses	1,310,214	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	20,556	20
Line and Station Labor (561)	13,771	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	2,372	23
Meter Expenses (566)	5,419	24
Customer Installations Expenses (567)	31	25
Miscellaneous Distribution Expenses (569)	3,400	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	112,310	28
Maintenance of Line Transformers (573)	260	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	2,201	32
Total Distribution Expenses	<u>160,320</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	11,405	33
Accounting and Collecting Labor (902)	22,038	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>33,443</u>	
SALES EXPENSES		
Sales Expenses (910)	9,022	37
Total Sales Expenses	<u>9,022</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,002	38
Office Supplies and Expenses (921)	19,460	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	23,759	41
Property Insurance (924)	4,801	42
Injuries and Damages (925)	4,352	43
Employee Pensions and Benefits (926)	86,523	44
Regulatory Commission Expenses (928)	4,665	45
Miscellaneous General Expenses (930)	9,601	46
Transportation Expenses (933)	2,213	47
Maintenance of General Plant (935)	8,790	48
Total Administrative and General Expenses	178,166	
Total Operation and Maintenance Expenses	1,691,165	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		28,856	1
Social Security		17,875	2
Wisconsin Gross Receipts Tax		44,903	3
PSC Remainder Assessment		2,307	4
Other (specify): NONE			5
Total tax expense		93,941	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243925				3
County tax rate	mills		4.807225				4
Local tax rate	mills		5.013561				5
School tax rate	mills		14.671273				6
Voc. school tax rate	mills		2.633302				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.369286				10
Less: state credit	mills		2.288711				11
Net tax rate	mills		25.080575				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.013561				14
Combined School Tax Rate	mills		17.304575				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.318136				17
Total Tax Rate	mills		27.369286				18
Ratio of Local and School Tax to Total	dec.		0.815445				19
Total tax net of state credit	mills		25.080575				20
Net Local and School Tax Rate	mills		20.451819				21
Utility Plant, Jan. 1	\$	4,503,603	4,503,603				22
Materials & Supplies	\$	66,092	66,092				23
Subtotal	\$	4,569,695	4,569,695				24
Less: Plant Outside Limits	\$	2,848,833	2,848,833				25
Taxable Assets	\$	1,720,862	1,720,862				26
Assessment Ratio	dec.		0.819900				27
Assessed Value	\$	1,410,935	1,410,935				28
Net Local & School Rate	mills		20.451819				29
Tax Equiv. Computed for Current Year	\$	28,856	28,856				30
Tax Equivalent per 1994 PSC Report	\$	22,702					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	28,856					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	100	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			100 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	100	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	3,227		34
Structures and Improvements (361)	0		35
Station Equipment (362)	130,274		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,031,046	2,599	38
Overhead Conductors and Devices (365)	871,312		39
Underground Conduit (366)	3,449		40
Underground Conductors and Devices (367)	701,292	85,631	41
Line Transformers (368)	597,451	37,969	42
Services (369)	299,218	245	43
Meters (370)	87,275	5,498	44
Installations on Customers' Premises (371)	86,471		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	49,778		47
Total Distribution Plant	3,860,793	131,942	
GENERAL PLANT			
Land and Land Rights (389)	494		48
Structures and Improvements (390)	120,910		49
Office Furniture and Equipment (391)	38,202	19,237	50
Computer Equipment (391.1)	80,827		51
Transportation Equipment (392)	301,263	70,111	52
Stores Equipment (393)	557		53
Tools, Shop and Garage Equipment (394)	39,047		54
Laboratory Equipment (395)	5,327	6,801	55
Power Operated Equipment (396)	38,774		56
Communication Equipment (397)	17,309	194	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	100
DISTRIBUTION PLANT			
Land and Land Rights (360)			3,227 34
Structures and Improvements (361)			0 35
Station Equipment (362)			130,274 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			1,033,645 38
Overhead Conductors and Devices (365)			871,312 39
Underground Conduit (366)			3,449 40
Underground Conductors and Devices (367)			786,923 41
Line Transformers (368)	2,428		632,992 42
Services (369)			299,463 43
Meters (370)	4,386		88,387 44
Installations on Customers' Premises (371)			86,471 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			49,778 47
Total Distribution Plant	6,814	0	3,985,921
GENERAL PLANT			
Land and Land Rights (389)			494 48
Structures and Improvements (390)			120,910 49
Office Furniture and Equipment (391)			57,439 50
Computer Equipment (391.1)			80,827 51
Transportation Equipment (392)	35,142		336,232 52
Stores Equipment (393)			557 53
Tools, Shop and Garage Equipment (394)	613		38,434 54
Laboratory Equipment (395)			12,128 55
Power Operated Equipment (396)			38,774 56
Communication Equipment (397)			17,503 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	642,710	96,343	
Total utility plant in service directly assignable	4,503,603	228,285	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 4,503,603	 228,285	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	35,755	0	703,298
Total utility plant in service directly assignable	42,569	0	4,689,319
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	42,569	0	4,689,319

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	0.00	28.43
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)	0.00	219.10
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	3	2
Nonfarm Customers	22	3
Total	25	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	292	7
Nonfarm	454	8
Total	746	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	59	12
Total	59	13
Total customers on rural lines at end of year	805	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	6,852	Monday	01/04/1999	18:45	3,194
February	02	5,901	Monday	01/25/1999	18:45	2,844
March	03	5,849	Monday	03/08/1999	18:30	2,454
April	04	5,037	Thursday	03/25/1999	08:00	2,357
May	05	5,003	Thursday	04/22/1999	18:30	2,216
June	06	5,918	Wednesday	06/09/1999	19:30	2,409
July	07	6,350	Thursday	07/15/1999	19:15	2,647
August	08	7,007	Thursday	07/29/1999	19:15	2,845
September	09	5,668	Thursday	08/26/1999	19:30	2,438
October	10	5,365	Wednesday	10/20/1999	07:15	2,310
November	11	5,504	Wednesday	11/03/1999	19:15	2,554
December	12	6,670	Monday	12/20/1999	18:30	2,739
Total		71,124				31,007

System Name Bangor Municipal Utility

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Northern State Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		31,007	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		31,007	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		29,139	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		29,139	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,868	27
Total Energy Losses		1,868	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		6.0244%	29
Total Disposition of Energy		31,007	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,077	9,515	1
Total Sales for Residential Sales		1,077	9,515	
Commercial & Industrial				
COMMERCIAL AND INDUSTRIAL	CP-1	11	3,102	2
INDUSTRIAL	CP-2	3	7,756	3
COMMERCIAL	GS-1	442	8,607	4
Total Sales for Commercial & Industrial		456	19,465	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	13	159	5
Total Sales for Public Street & Highway Lighting		13	159	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,546	29,139	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		659,799	44,910	704,709	1
0	0	659,799	44,910	704,709	
8,206		192,213	12,548	204,761	2
5,874	19,601	377,080	21,448	398,528	3
		622,412	36,910	659,322	4
14,080	19,601	1,191,705	70,906	1,262,611	
		27,083	551	27,634	5
0	0	27,083	551	27,634	
				0	6
0	0	0	0	0	
14,080	19,601	1,878,587	116,367	1,994,954	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		Northern States Powe				1
Point of Delivery		Substation				2
Type of Power Purchased (firm, dump, etc.)		Firm				3
Voltage at Which Delivered		12.470				4
Point of Metering						5
Total of 12 Monthly Maximum Demands -- kW		69,570				6
Average load factor		61.0521%				7
Total Cost of Purchased Power		1,313,102				8
Average cost per kWh		0.0423				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,295	1,899			12
	February	1,188	1,656			13
	March	1,036	1,418			14
	April	965	1,392			15
	May	995	1,222			16
	June	956	1,453			17
	July	1,127	1,520			18
	August	1,301	1,544			19
	September	1,003	1,434			20
	October	1,021	1,288			21
	November	1,098	1,456			22
	December	1,106	1,633			23
	Total kWh (000)	13,091	17,915			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,524	1,025	29,487	1
Acquired during year	55	48	1,552	2
Total	1,579	1,073	31,039	3
Retired during year	14		7	4
Sales, transfers or adjustments increase (decrease)			88	5
Number end of year	1,565	1,073	31,120	6
Number end of year accounted for as follows:				7
In customers' use	1,551	1,058	22,963	8
In utility's use	3	9	360	9
Inactive transformers on system		6	238	10
Locked meters on customers' premises				11
In stock	11		7,559	12
Total end of year	1,565	1,073	31,120	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	122	98,576	1
Total		122	98,576	
Ornamental				
Mercury Vapor	175	34	14,176	2
Other	200	27	9,306	3
Total		61	23,482	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Addition to Transportation Equipment includes a Boom Truck.

Additions to underground conductors includes rural construction completed by the utility in 1999.

Substation Equipment (Page E-21)

The utility does not own any substation equipment.
